

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re National Phase Application based on)	
PCT/JP2005/003513 of:)	
)	Group Art Unit: Not Assigned
Kazuo TAGAWA et al.)	
)	Examiner: Not Assigned
Application No.: 10/591,500)	
)	
Filed: September 1, 2006)	
)	Confirmation No.: Not Assigned
For: REFRIGERATING MACHINE OIL)	
)	
Commissioner for Patents		
P.O. Box 1450		
Alexandria, VA 22313-1450		

Sir:

SECOND PRELIMINARY AMENDMENT

Prior to the examination of the above application, please amend this application
as follows:

Amendments to the Specification are included in this paper.

Remarks/Arguments follow the amendment sections of this paper.